



**STEVE WESTLY**  
**California State Controller**

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Trinity**  
**Weaverville, California**

**Date: September 18, 2003**  
**Filing Ref: TRI04**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2003-04** fiscal year. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

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**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST  
ALLOCATIONS**

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The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for the **2001-02** fiscal year and as estimated costs for the **2003-04** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2003**, for further allocation to federal grants and contracts performed by the respective county departments.

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**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST  
TRANSFER MECHANISMS**

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- |                             |                        |
|-----------------------------|------------------------|
| 1. Employee Fringe Benefits | 4. Motor Pool (ISF)    |
| 2. Information Technology   | 5. Micrographics (ISF) |
| 3. Copier (ISF)             |                        |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the costs of the county departments indicated in Section I.

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**SECTION III: CONDITIONS**

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**A. LIMITATIONS:** Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

**B. CHANGES:** Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement will require prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

**C. FIXED AMOUNTS:** The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

**D. BILLED COSTS:** Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as

defined by OMB Circular A-87, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

**E. NOTIFICATION TO STATE AND FEDERAL AGENCIES:** Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

**F. SPECIAL REMARKS:** None.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF TRINITY**

BY

**BRIAN E. MUIR**

COUNTY AUDITOR-CONTROLLER

BOX 1230

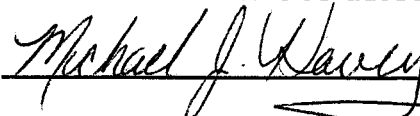
WEAVERVILLE, CA 96093-1230

Title

Date

**STEVE WESTLY****CALIFORNIA STATE CONTROLLER**

BY



Michael J. Havey, Chief

Bureau of Payments

Division of Accounting and Reporting

10-08-03

Date

Negotiated by Michael Ramirez

Telephone (916) 322-0798

cc: State and Federal Agencies

Attachment

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**Trinity County, California**  
**Central Service Cost Allocation Plan**  
**Allocated Costs By Department**

<b>Fund Department</b>	<b>101 2500</b>	<b>101 1100</b>	<b>101 1400</b>	<b>101 1650</b>	<b>101 1910</b>	<b>101 2050</b>
	<b>Clerk Recorder</b>	<b>BOS</b>	<b>Assessor</b>	<b>Elections</b>	<b>Surveyor</b>	<b>Grand Jury</b>
Bldg. Use	991	472	649	336		6
Equip. Use	5,063	474	5,159	45,061	537	
Operating Expense	141	141	141	141		141
Insurance	1,108	3,622	745	1,218	0	74
General Services	16,738	7,979	10,956	5,673		383
Admin & Personnel	1,584	1,980	1,192	3,939	1	1
Information Technology	1,802	907	907	239	227	
Auditor	1,813	2,150	1,683	2,823	141	293
Treasurer	37	39	38	41	6	14
County Counsel	0	13,721	0	123		369
<b>Total Plan Allocation</b>	<b>29,276</b>	<b>31,485</b>	<b>21,469</b>	<b>59,595</b>	<b>912</b>	<b>1,281</b>
<b>Roll Forward</b>	<b>-6,622</b>	<b>14,503</b>	<b>1,468</b>	<b>38,514</b>	<b>26</b>	<b>262</b>
<b>Proposed Costs</b>	<b>22,654</b>	<b>45,989</b>	<b>22,937</b>	<b>98,109</b>	<b>938</b>	<b>1,543</b>
<b>Adjustments</b>						
<b>Adj Proposed Costs</b>	<b>22,654</b>	<b>45,989</b>	<b>22,937</b>	<b>98,109</b>	<b>938</b>	<b>1,543</b>

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**Trinity County, California  
Central Service Cost Allocation Plan  
Allocated Costs By Department**

<b>Fund Department</b>	<b>101 2100</b>	<b>101 2460</b>	<b>101 2200</b>	<b>101 2300</b>	<b>101 2400</b>	<b>101 2480</b>
	<b>District Attorney</b>	<b>JAC</b>	<b>Sheriff</b>	<b>Jail</b>	<b>Probation</b>	<b>Building Inspector</b>
<b>Bldg. Use</b>	1,092		6,294	18,836	3,881	
<b>Equip. Use</b>	4,589		148,277	19,569	22,947	1,810
<b>Operating Expense</b>	141		141	141	141	141
<b>Insurance</b>	3,370		69,725	15,006	8,412	1,995
<b>General Services</b>	18,440		13,298	26,991	0	0
<b>Admin &amp; Personnel</b>	2,892		9,548	7,933	3,974	1,984
<b>Information Technology</b>	3,316		10,659		3,402	1,366
<b>Auditor</b>	3,579		12,423	9,306	4,860	2,865
<b>Treasurer</b>	95		205	165	76	70
<b>County Counsel</b>	82		4,833		1,761	246
<b>Total Plan Allocation</b>	37,595	0	275,402	97,946	49,454	10,478
<b>Roll Forward</b>	9,488		48,929	19,885	14,727	2,425
<b>Proposed Costs</b>	47,083	0	324,330	117,831	64,180	12,903
<b>Adjustments</b>						
<b>Adj Proposed Costs</b>	47,083	0	324,330	117,831	64,180	12,903

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Trinity County, California  
Central Service Cost Allocation Plan  
Allocated Costs By Department

Fund Department	101 2490	101 2110	101 2800	101 2350	101 3150	101 6000
	Ag Sealer	Coroner	Planning	Animal Control	Airports	Library
Bldg. Use	0			1,570		10,000
Equip. Use	33	0	883	14	0	2,458
Operating Expense	141		141	141		141
Insurance	621		2,058	969		4,639
General Services	630		754	731		33,663
Admin & Personnel	792	1	3,557	791	7	3,952
Information Technology	454		1,247		227	3,402
Auditor	1,197	188	3,727	1,109	1,031	3,869
Treasurer	35	9	73	36	42	70
County Counsel	287	0	2,662		2,212	328
<b>Total Plan Allocation</b>	<b>4,189</b>	<b>198</b>	<b>15,103</b>	<b>5,361</b>	<b>3,519</b>	<b>62,522</b>
<b>Roll Forward</b>	<b>-1,617</b>	<b>-108</b>	<b>2,077</b>	<b>2,933</b>	<b>1,731</b>	<b>3,885</b>
<b>Proposed Costs</b>	<b>2,572</b>	<b>90</b>	<b>17,180</b>	<b>8,294</b>	<b>5,251</b>	<b>66,406</b>
<b>Adjustments</b>						
<b>Adj Proposed Costs</b>	<b>2,572</b>	<b>90</b>	<b>17,180</b>	<b>8,294</b>	<b>5,251</b>	<b>66,406</b>

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**Trinity County, California  
Central Service Cost Allocation Plan  
Allocated Costs By Department**

<b>Fund Department</b>	<b>101 6200</b>	<b>101 1750</b>	<b>101 1500</b>	<b>101 1550</b>	<b>131 2180</b>	<b>131 2130</b>
	<b>TC CO-OP</b>	<b>Gen Svcs (Park Maint)</b>	<b>Courts General</b>	<b>Collections</b>	<b>Spousal Abuser</b>	<b>Child Supp Services</b>
Bldg. Use		3,272	6,466	279	168	
Equip. Use	0	2,548				
Operating Expense	141			141		
Insurance	136	0	205	515	249	2,726
General Services		115,310		4,707	2,843	83
Admin & Personnel	395		793	1,185	450	3,959
Information Technology				227	0	2,268
Auditor	626		881	1,182	660	17,442
Treasurer	21		15	29	19	848
County Counsel	0			0		819
<b>Total Plan Allocation</b>	<b>1,319</b>	<b>121,130</b>	<b>8,360</b>	<b>8,264</b>	<b>4,389</b>	<b>28,144</b>
<b>Roll Forward</b>	<b>-2,149</b>	<b>-3,628</b>	<b>2,333</b>	<b>8,176</b>	<b>1,446</b>	<b>-1,361</b>
<b>Proposed Costs</b>	<b>-830</b>	<b>117,502</b>	<b>10,692</b>	<b>16,440</b>	<b>5,836</b>	<b>26,784</b>
<b>Adjustments</b>						
<b>Adj Proposed Costs</b>	<b>-830</b>	<b>117,502</b>	<b>10,692</b>	<b>16,440</b>	<b>5,836</b>	<b>26,784</b>

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**Trinity County, California  
Central Service Cost Allocation Plan  
Allocated Costs By Department**

<b>Fund Department</b>	<b>131 2160</b>	<b>131 2150</b>	<b>131 2155</b>	<b>131 2190</b>	<b>131 2210</b>	<b>131 2250</b>
	<b>MSP</b>	<b>ADA: DA</b>	<b>Child Abuse Vert</b>	<b>Statutory Rape</b>	<b>Lake Patrol</b>	<b>Narc Task Force</b>
Bldg. Use	131	97	354	127	1,570	1,570
Equip. Use						
Operating Expense						
Insurance	357	134	482	354	2,092	3,577
General Services	2,219	1,646	5,985	2,144		
Admin & Personnel	353	262	951	341	792	1,582
Information Technology	68	85	31	41		
Auditor	661	597	1,145	620	1,108	1,580
Treasurer	20	21	19	19	31	28
County Counsel						
<b>Total Plan Allocation</b>	<b>3,811</b>	<b>2,842</b>	<b>8,968</b>	<b>3,647</b>	<b>5,593</b>	<b>8,337</b>
<b>Roll Forward</b>	<b>910</b>	<b>-559</b>	<b>1,210</b>	<b>-761</b>	<b>1,114</b>	<b>2,005</b>
<b>Proposed Costs</b>	<b>4,720</b>	<b>2,282</b>	<b>10,178</b>	<b>2,886</b>	<b>6,708</b>	<b>10,342</b>
<b>Adjustments</b>						
<b>Adj Proposed Costs</b>	<b>4,720</b>	<b>2,282</b>	<b>10,178</b>	<b>2,886</b>	<b>6,708</b>	<b>10,342</b>



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**Trinity County, California  
Central Service Cost Allocation Plan  
Allocated Costs By Department**

<b>Fund Department</b>	<b>131 2280</b>	<b>131 2240</b>	<b>131 2410</b>	<b>131 2470</b>	<b>131 2450</b>	<b>131 2440</b>
	<b>Cannabis Eradication</b>	<b>ADA: Sheriff</b>	<b>ADA: Probation</b>	<b>Juv Crime Enforcemnt</b>	<b>Juv Div Grant</b>	<b>Victim Witness</b>
Bldg. Use		1,570	121		0	145
Equip. Use						
Operating Expense						
Insurance	0	838	399	0	0	772
General Services			0			0
Admin & Personnel	1	396	396	0	0	790
Information Technology						
Auditor	33	577	512	0	0	824
Treasurer	1	18	13	0	0	19
County Counsel						
<b>Total Plan Allocation</b>	<b>34</b>	<b>3,399</b>	<b>1,441</b>	<b>0</b>	<b>0</b>	<b>2,550</b>
<b>Roll Forward</b>	<b>-2</b>	<b>1,668</b>	<b>-1,401</b>	<b>-4</b>	<b>-3</b>	<b>-562</b>
<b>Proposed Costs</b>	<b>32</b>	<b>5,067</b>	<b>40</b>	<b>-4</b>	<b>-3</b>	<b>1,988</b>
<b>Adjustments</b>						
<b>Adj Proposed Costs</b>	<b>32</b>	<b>5,067</b>	<b>40</b>	<b>-4</b>	<b>-3</b>	<b>1,988</b>

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**Trinity County, California  
Central Service Cost Allocation Plan  
Allocated Costs By Department**

<b>Fund Department</b>	<b>131 2700</b>	<b>905 9300</b>	<b>102 3000</b>	<b>160 3360</b>	<b>101 4000</b>	<b>131 4050</b>
	<b>Natural Resources</b>	<b>Cemetery</b>	<b>Road</b>	<b>Transit</b>	<b>Health</b>	<b>Child Health</b>
Bldg. Use						
Equip. Use		0			78,253	
Operating Expense					141	
Insurance	915	0	7,123	401	7,332	414
General Services		3,104	311	0	5,127	932
Admin & Personnel	2,001	1	28,309	1,583	4,423	790
Information Technology	911	0	2,495	208	3,011	
Auditor	3,479	356	36,361	1,750	7,697	884
Treasurer	68	19	428	34	103	21
County Counsel			5,161		41	
<b>Total Plan Allocation</b>	<b>7,375</b>	<b>3,480</b>	<b>80,187</b>	<b>3,976</b>	<b>106,127</b>	<b>3,041</b>
<b>Roll Forward</b>	<b>1,493</b>	<b>3,024</b>	<b>-2,678</b>	<b>3</b>	<b>17,066</b>	<b>1,138</b>
<b>Proposed Costs</b>	<b>8,868</b>	<b>6,503</b>	<b>77,510</b>	<b>3,980</b>	<b>123,192</b>	<b>4,180</b>
<b>Adjustments</b>						
<b>Adj Proposed Costs</b>	<b>8,868</b>	<b>6,503</b>	<b>77,510</b>	<b>3,980</b>	<b>123,192</b>	<b>4,180</b>

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**Trinity County, California  
Central Service Cost Allocation Plan  
Allocated Costs By Department**

<b>Fund Department</b>	<b>109 4100</b>	<b>131 4180</b>	<b>112 4200</b>	<b>920 9500</b>	<b>131 2950</b>	<b>910 9100</b>
	<b>Tobacco</b>	<b>Wic</b>	<b>Behavioral Health</b>	<b>Solid Waste</b>	<b>Vehicle Abatement</b>	<b>Hospital</b>
Bldg. Use		968	2,680			13,688
Equip. Use				0		
Operating Expense						
Insurance	201	1,129	3,411	2,408	530	9,029
General Services	83	717	13,325	15,182	4,029	21,465
Admin & Personnel	794	1,974	13,528	9,548	395	35,962
Information Technology	399	0	8,618	885	45	10,659
Auditor	1,171	2,166	19,310	11,388	503	50,149
Treasurer	30	55	384	144	14	598
County Counsel	0		4,137			13,721
<b>Total Plan Allocation</b>	<b>2,677</b>	<b>7,010</b>	<b>65,393</b>	<b>39,554</b>	<b>5,516</b>	<b>155,270</b>
<b>Roll Forward</b>	<b>-1,553</b>	<b>-1,535</b>	<b>28,843</b>	<b>7,818</b>	<b>4,048</b>	<b>40,688</b>
<b>Proposed Costs</b>	<b>1,124</b>	<b>5,475</b>	<b>94,235</b>	<b>47,372</b>	<b>9,564</b>	<b>195,958</b>
<b>Adjustments</b>						
<b>Adj Proposed Costs</b>	<b>1,124</b>	<b>5,475</b>	<b>94,235</b>	<b>47,372</b>	<b>9,564</b>	<b>195,958</b>

**Trinity County, California  
Central Service Cost Allocation Plan  
Allocated Costs By Department**

<b>Fund Department</b>	<b>111 5000</b>	<b>111 5100</b>	<b>131 7400</b>	<b>182 1950</b>	<b>131 2145</b>	<b>131 2475</b>
	<b>Welfare</b>	<b>Public Guardian</b>	<b>Arts Council</b>	<b>Misc Grants</b>	<b>VAWVP</b>	<b>Juvenile Delinquency</b>
Bldg. Use				758	244	0
Equip. Use		0				
Operating Expense						
Insurance	4,414	201	711	1,180	523	102
General Services	20,508	932	522	12,811	4,127	0
Admin & Personnel	17,595	790	1,186	1,650	657	393
Information Technology	10,712	160		0	87	
Auditor	46,259	5,904	1,678	6,100	964	61
Treasurer	1,523	331	54	129	25	3
County Counsel	6,681	1,545	164	1,556		
<b>Total Plan Allocation</b>	<b>107,691</b>	<b>9,862</b>	<b>4,314</b>	<b>24,185</b>	<b>6,628</b>	<b>560</b>
<b>Roll Forward</b>	<b>-1,638</b>	<b>576</b>	<b>1,420</b>	<b>10,788</b>	<b>-520</b>	<b>-3,636</b>
<b>Proposed Costs</b>	<b>106,053</b>	<b>10,439</b>	<b>5,735</b>	<b>34,973</b>	<b>6,108</b>	<b>-3,077</b>
<b>Adjustments</b>						
<b>Adj Proposed Costs</b>	<b>106,053</b>	<b>10,439</b>	<b>5,735</b>	<b>34,973</b>	<b>6,108</b>	<b>-3,077</b>

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**Trinity County, California**  
**Central Service Cost Allocation Plan**  
**Allocated Costs By Department**

<b>Fund Department</b>	<b>131 2290</b>	<b>131 2476</b>	<b>131 2485</b>	<b>140 1811</b>	<b>131 2445</b>	
	<b>Nat' Forest Eradication</b>	<b>Crime Prev. Act</b>	<b>TANIF</b>	<b>Juv Detentn Facility</b>	<b>Safe Juv Incarcratn</b>	<b>MNVP</b>
Bldg. Use				14,630		
Equip. Use						
Operating Expense				141		
Insurance	0	86	102	6,471	534	0
General Services				34,107		
Admin & Personnel	0	2	396	5,531	2	
Information Technology						
Auditor	27	281	527	5,540	199	
Treasurer	0	11	13	95	7	0
County Counsel				0		
<b>Total Plan Allocation</b>	27	380	1,039	66,515	742	0
<b>Roll Forward</b>	-132	380	-1,232	55,361	742	
<b>Proposed Costs</b>	-104	760	-193	121,876	1,484	0
<b>Adjustments</b>						
<b>Adj Proposed Costs</b>	-104	760	-193	121,876	1,484	0

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**Trinity County, California  
Central Service Cost Allocation Plan  
Allocated Costs By Department**

Fund Department	802-804 8802-8804	131 2260	201-262 8201-8262			131 2455
	Working Capital	Emergency Services	Special Districts	Other Department	Marshall	Del Preventn Intervention
Bldg. Use				221	0	235
Equip. Use	0	0		2,630	0	
Operating Expense						
Insurance		106				773
General Services				86,197		0
Admin & Personnel	17	3	43	126		797
Information Technology						
Auditor	1,266	379	4,816	6,618		1,250
Treasurer	33	16	178	85		26
County Counsel			82	4,526		
<b>Total Plan Allocation</b>	<b>1,317</b>	<b>504</b>	<b>5,119</b>	<b>100,405</b>	<b>0</b>	<b>3,082</b>
<b>Roll Forward</b>	<b>797</b>	<b>-183</b>	<b>-865</b>	<b>20,289</b>		<b>2,976</b>
<b>Proposed Costs</b>	<b>2,113</b>	<b>322</b>	<b>4,254</b>	<b>120,693</b>	<b>0</b>	<b>6,058</b>
<b>Adjustments</b>						
<b>Adj Proposed Costs</b>	<b>2,113</b>	<b>322</b>	<b>4,254</b>	<b>120,693</b>	<b>0</b>	<b>6,058</b>

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**Trinity County, California  
Central Service Cost Allocation Plan  
Allocated Costs By Department**

<b>Fund Department</b>	<b>713 8723</b>	<b>101 4280</b>	<b>237 8237</b>	<b>101 5090</b>	
	<b>Courts</b>	<b>CCS</b>	<b>Trans Comm</b>	<b>Vet Svcs Officer</b>	<b>Grand Totals</b>
Bldg. Use	0			7	93,428
Equip. Use					340,306
Operating Expense		141		141	2,820
Insurance	1,304	171		198	176,169
General Services	109,235	247		496	604,627
Admin & Personnel	5,154	210		393	191,028
Information Technology	-886		128		68,305
Auditor	8,662	586		496	308,329
Treasurer	266	21		18	6,907
County Counsel	1,556				66,610
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<b>Total Plan Allocation</b>	125,291	1,375	128	1,749	1,858,530
<b>Roll Forward</b>	29,841	1,375	128	1,749	377,507
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<b>Proposed Costs</b>	155,132	2,751	256	3,498	2,236,036
<b>Adjustments</b>					
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<b>Adj Proposed Costs</b>	155,132	2,751	256	3,498	2,236,036

